

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

TABLE OF CONTENTS - CHAPTER 2000

	<u>Section</u>
Purpose	2001
Numerical Coding System	2010
Balance Sheet Account Numbers	2011
Statement of Income Account Numbers	2012
Summary Tables	2013
Numerical Coding System - Balance Sheet	2013.1
Numerical Coding System - Statement of Income	2013.2
Chart of Accounts - Balance Sheet	2100
General Fund Assets	2110
Current Assets	2110.1
Assets Whose Use is Limited	2110.2
Property, Plant and Equipment	2110.3
Investments and Other Assets	2110.4
Intangible Assets	2110.5
Patient Trust Funds	2110.6
General Fund Liabilities	2120
Current Liabilities	2120.1
Deferred Credits	2120.2
Long-Term Debt	2120.3
Patient Trust Funds	2120.4

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

	<u>Section</u>
General Fund Equity	2130
Equity - Not-for-profit	2130.1
Equity - Investor Owned Corporation or Division	2130.2
Equity - Investor Owned Partnership/Proprietorship	2130.3
Restricted Funds	2140
Plant Replacement and Expansion Fund Assets	2140.1
Specific Purpose Fund Assets	2140.2
Endowment Fund Assets	2140.3
Plant Replacement and Expansion Fund Liabilities and Fund Balance	2140.4
Specific Purpose Fund Liabilities and Fund Balance	2140.5
Endowment Fund Liabilities and Fund Balance	2140.6
Chart of Accounts - Statement of Income	2200
Revenue Accounts	2210
Routine Services Revenues	2210.1
Ancillary Services Revenues	2210.2
Deductions from Revenue	2210.3
Other Operating Revenues	2210.4
Expense Accounts	2220
Routine Services Expenses	2220.1
Support Services Expenses	2220.2
Property Expenses	2220.3

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Other Expenses	2220.4
Ancillary Services Expenses	2220.5
Nonhealth Care Revenues and Expenses	2220. 6
Provision for Income Taxes	2220. 7
Extraordinary Items	2220. 8
Subclassification of Patient Service Revenue Accounts and Deductions from Revenue	2230
Natural Classification of Expense	2240

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

PURPOSE

2001

The purpose of a Chart of Accounts is to provide for a systematic accumulation of financial data in groupings that will be meaningful to the users of that data. An outline of the required Chart of Accounts for long-term care facilities is presented in this chapter, along with an explanation of the numerical coding system used. Detailed descriptions of the nature and content of each account are presented in Chapter 3000, Account Descriptions.

It is recognized that it is impossible to develop a chart of accounts that will fulfill, in all respects, the requirements of all facilities. Many facilities will not require the detailed information provided for in the chart; others may require even more detailed classification. The Chart presented has, therefore, been designed to permit expansion or contraction to meet the specific requirements of each facility while maintaining uniformity for accounting and reporting financial information.

NUMERICAL CODING SYSTEM

2010

The Numerical coding system in the Chart of Accounts provides for six digits: four primary digits and two secondary digits (e.g., XXXX.XX). However, additional digits may be used as necessary by individual facilities.

The required accounting and reporting levels are indicated by a fourth primary digit of zero (e.g., XXX0.XX). These accounts (i.e., the account numbers, titles and descriptions) must be used on a day-to-day basis in the accounting records of the facility. In addition, each of the six digits has a specific meaning as explained in the following discussion.

NOTE: Facilities may request modifications to the Office's uniform accounting systems, including modifications to the account coding structure, as specified in the California Code of Regulations, Title 22, Division 7, Section 97050. This section is reproduced in Appendix F of this Manual.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

The first digit of an account number designates the financial statement classification of that account as follows:

0 - Not Used

Balance Sheet

1 - Assets

2 - Liability or Equity

Statement of Income

3 - Routine Services Revenues

4 - Ancillary Services Revenues

5 - Deductions from Revenues and Other Operating Revenues

6 - Routine Services and Support Services Expenses

7 - Property and Other Expenses

8 - Ancillary Services Expenses

9 - Nonhealth Care Revenues and Expenses, Provision
for Income Taxes, and Extraordinary Items

BALANCE SHEET ACCOUNT NUMBERS

2011

All long-term care facilities are required to maintain all balance sheet accounts indicated in the Chart of Accounts, when such assets and liabilities exist.

First digit - As indicated, the first digit of a balance sheet account must be either "1" (asset account) or "2" (liability or equity account).

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Second digit - The second digit of a balance sheet account indicates whether the item is unrestricted (appears in the general fund balance sheet) or restricted (appears in a restricted fund balance sheet); and, if restricted, the type of restriction.

(X <u>0</u> XX)	
	X <u>1</u> XX	,	
{	X <u>2</u> XX	}	- General fund
,	X <u>3</u> XX	,	
(X <u>4</u> XX)	
{	X <u>5</u> XX	}	- Not used
	X <u>6</u> XX		
	X <u>7</u> XX		- Restricted fund - Plant Replacement and Expansion
	X <u>8</u> XX		- Restricted fund - Specific Purpose
	X <u>9</u> XX		- Restricted fund - Endowment

Third and Fourth digits - The combination of digits with a fourth digit of zero (XXX0) indicates the required accounting and reporting level. All other combinations of the third and fourth digits for balance sheet accounts indicate primary subclassifications of the reporting levels which are optional.

Fifth and Sixth digits - These secondary numbers are available to provide additional subclassifications as required by each facility.

STATEMENT OF INCOME ACCOUNT NUMBERS

2012

This section of the Chart of Accounts has been developed according to functional reporting concepts. That is to say, all revenues and expenses will be accounted for and reported according to type of activity.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

- First digit - As explained in Section 2010, the first digit of a revenue or expense account will be either "3", "4", "5", "6", "7", "8", or "9" which indicates the financial statement classification of that account.
- Second and Third digits - The second and third digits represent classifications of revenues and expenses by type of service.
- Fourth digit - As described for the balance sheet account numbers, the combinations of primary revenue and expense account numbers which end in zero (XXX0.XX) indicate required accounting and reporting level accounts. All other numbers in the fourth digit indicate subclassifications of the reporting levels which are optional.
- Fifth and Sixth digit - Revenue accounts - The fifth and sixth digits are used to indicate subclassifications of patient service revenue and deductions from revenue. The fifth digit represents patient classification. The sixth digit represents category of payor.

Expense accounts - The fifth and sixth digits are used to indicate the natural classification of expense. Since the four primary digits indicate the activity, these natural classifications are intended to specify the type of expense within each activity.

A list of the classifications, including those that are required are listed in Sections 2230 and 2240.

The following is an example of revenue and expense account numbers for the charge and purchase of a prescription drug.

CHARGE

4300.00 - 4XXX.XX - Ancillary Services Revenue

X30X.XX - Pharmacy

XXX0.XX - Accounting and Reporting Level

XXXX.0X - Inpatient

XXXX.X0 - Classification of Payor - Self-Pay

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

If the purchaser of the prescription drug was an inpatient covered by Medi-Cal then the charge would be as follows:

4300.05 - 4XXX.XX - Ancillary Services Revenue

X30XX.XX - Pharmacy

XXX0.XX - Accounting and Reporting Level

XXXX.0X - Inpatient

XXXX.X5 - Classification of Payor - Medi-Cal

All other classifications of payor not listed at 2230 should be classified as .X9 - Other.

PURCHASE

8300.53 - 8XXX.XX - Ancillary Services Expense

X30X.XX - Pharmacy

XXX0.XX - Accounting and Reporting Level

XXXX.5X - Supplies

XXXX.X3 - Pharmaceuticals

See Section 2013.1, 2013.2 and 2230 for summary tables provided for easy account number reference

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA LONG-TERM FACILITIES

CHART OF ACCOUNTS

SUMMARY TABLES

2013

NUMERICAL CODING SYSTEM - BALANCE SHEET

2013.1

First Digit	Second Digit	Third and Fourth Digits	Fifth and Sixth Digits
0 (Not used)	0 ^	X0 - Required Reporting Level	.XX ^
1 ASSETS	1	X1 ^	.XX
2 LIABILITIES OR EQUITY	2 General Fund	X2	.XX
3 ^	3	X3	.XX
4	4 V	X4	.XX
5	5 (Not used)	X5 Primary Subclassification of the reporting level (Fourth Digit Optional)	.XX Additional Subclassifications as needed (Optional)
6	6 (Not used)	X6	.XX
7 (Income Statement Accounts - See 2013.2)	7 Restricted fund - Plant replacement and expansion	X7	.XX
8	8 Restricted fund - Specific purpose	X8	.XX
9	9 Restricted fund - Endowment	X9	.XX V

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA LONG-TERM FACILITIES

CHART OF ACCOUNTS

NUMERICAL CODING - STATEMENT OF INCOME

2013.2

First Digit	Second and Third Digits	Fourth Digit	Fifth, Sixth, and Seventh Digits - Revenue	Fifth and Sixth Digits - Expense
0 (Not used)	0	0 Required Reporting Level	^	^
1 BALANCE SHEET ACCOUNTS (See 2013.1)	1	1-9	^	^
2 BALANCE SHEET ACCOUNTS (See 2013.1)	2	1-9	^	^
3 ROUTINE SERVICES REVENUE	3	1-9	^	^
4 ANCILLARY SERVICES REVENUE	4	1-9	^	^
5 DEDUCTIONS FROM REVENUE AND OTHER OPERATING REVENUE	5 Revenues and Expenses by Type of Service	1-9	^	^
6 ROUTINE SERVICES AND SUPPORT SERVICES EXPENSES	6	1-9 Optional Detail	^	^
7 PROPERTY AND OTHER EXPENSES	7	1-9	^	^
8 ANCILLARY SERVICES EXPENSES	8	1-9	^	^
9 NONOPERATING REVENUE AND EXPENSES, PROVISION FOR INCOME TAXES AND EXTRAORDINARY ITEMS	9	1-9	^	^

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

CHART OF ACCOUNTS - BALANCE SHEET 2100

GENERAL FUND ASSETS 2110

Current Assets 2110.1

1000 _____ CASH

- 1001 General Checking Accounts
- 1002 Payroll Checking Accounts
- 1003 Other Checking Accounts
- 1004 Imprest Cash Funds
- 1005 Savings Accounts
- 1006 Certificates of Deposit
- 1007 Short-term T-Bills and T-Notes
- 1009 Other Cash

1010 _____ MARKETABLE SECURITIES

- 1011 Unrestricted Marketable Securities
- 1012-
- 1018 Undesignated Accounts, to be Used as Needed
- 1019 Other Current Investments

1020 _____ ACCOUNTS AND NOTES RECEIVABLE (from Patients)

- 1021 Accounts Receivable - Medicare
- 1022 Accounts Receivable - Medi-Cal
- 1023 Accounts Receivable - Private
- 1024 Accounts Receivable - Unbilled
- 1025 PIP Clearing Account
- 1026 Notes Receivables
- 1027-
- 1038 Undesignated Accounts, to be Used as Needed
- 1039 Other Accounts Receivables

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

1040 _____ ALLOWANCES FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL
ADJUSTMENTS

- 1041 Allowance for Doubtful Accounts
- 1042 Allowance for Contractual Adjustments - Medicare
- 1043 Allowance for Contractual Adjustments -Medi-Cal
- 1044-
- 1048 Undesignated Accounts, to be Used as Needed
- 1049 Allowance for Contractual Adjustments - Other

1050 _____ RECEIVABLES FROM THIRD-PARTY PAYORS FOR CONTRACT
SETTLEMENT

- 1051 Other Receivables - Third-Party Cost Report Settlement -
Medicare
- 1052 Other Receivables - Third-Party Cost Report Settlement -
Medi-Cal
- 1053-
- 1058 Undesignated Accounts, to be Used as Needed
- 1059 Other Receivables - Third-Party Cost Report Settlement -
Other

1060 _____ PLEDGES AND OTHER RECEIVABLES

- 1061 Pledges Receivables
- 1062 Allowance for Uncollectible Pledges
- 1063 Grants and Legacies Receivables
- 1064 Accrued Receivables
- 1065 Accounts and Notes Receivables - Staff, Employees, etc.
- 1066-
- 1068 Undesignated Accounts, to be Used as Needed
- 1069 Other Receivables

1070 _____ DUE FROM RESTRICTED FUNDS

- 1071 Due from Plant Replacement and Expansion Funds
- 1072 Due from Specific Purpose Funds
- 1073 Due from Endowment Funds
- 1074-
- 1079 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

1080 _____ INVENTORIES

- 1081 Inventory - Nursing Stations
- 1082 Inventory - Pharmacy
- 1083 Inventory - Patient Supplies
- 1084 Inventory - Dietary
- 1085 Inventory - Plant Operation and Maintenance
- 1086-
- 1089 Undesignated Accounts, to be Used as Needed

1090 _____ RECEIVABLES FROM RELATED PARTIES, CURRENT

1100 _____ PREPAID EXPENSES AND OTHER CURRENT ASSETS

- 1101 Prepaid Insurance
- 1102 Prepaid Interest
- 1103 Prepaid Rent
- 1104 Prepaid Pension Plan Expense
- 1105 Prepaid Taxes (Other)
- 1106 Prepaid Service Contracts
- 1107 Deposits
- 1108 Other Prepaid Expenses
- 1109 Other Current Assets
- 1111 Prepaid Income Taxes

Assets Whose Use is Limited

2110.2

1160 _____ CASH - LIMITED USE

- 1161 Board Designated
- 1162-
- 1169 Undesignated Accounts, to be Used as Needed

1170 _____ MARKETABLE SECURITIES - LIMITED USE

- 1171 Board Designated
- 1172-
- 1179 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

1180 _____ OTHER ASSETS - LIMITED USE

1181 Board Designated

1182-

1189 Undesignated Accounts, to be Used as Needed

Property, Plant, and Equipment

2110.3

1200 _____ LAND

1201-

1209 Undesignated Accounts, to be Used as Needed

1210 _____ LAND IMPROVEMENTS

1211 Parking Lot Improvements

1212-

1219 Undesignated Accounts, to be Used as Needed

1220 _____ BUILDINGS AND IMPROVEMENTS

1221 Facility Buildings

1222 Employee Housing Facilities

1223 Parking Structures

1224 Fixed Equipment

1225-

1229 Undesignated Accounts, to be Used as Needed

1230 _____ LEASEHOLD IMPROVEMENTS

1231-

1239 Undesignated Accounts, to be Used as Needed

1240 _____ EQUIPMENT

1241 Major Movable Equipment

1242 Minor Equipment

1243 Furniture and Furnishings

1244-

1249 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

1250 _____ CONSTRUCTION-IN-PROGRESS

1251-

1259 Undesignated Accounts, to be Used as Needed

1260 _____ ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS

1261 Accumulated Depreciation - Parking Lot Improvements

1262-

1269 Undesignated Accounts, to be Used as Needed

1270 _____ ACCUMULATED DEPRECIATION - BUILDINGS AND
IMPROVEMENTS

1271 Accumulated Depreciation - Facility Buildings

1272 Accumulated Depreciation - Employee Housing Facilities

1273 Accumulated Depreciation - Parking Structures

1274 Accumulated Depreciation - Fixed Equipment

1275-

1279 Undesignated Accounts, to be Used as Needed

1280 _____ ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS

1281-

1289 Undesignated Accounts, to be Used as Needed

1290 _____ ACCUMULATED DEPRECIATION - EQUIPMENT

1291 Accumulated Depreciation -Major Movable Equipment

1292 Accumulated Depreciation - Minor Equipment

1293 Accumulated Depreciation - Furniture and Furnishings

1294-

1299 Undesignated Accounts, to be Used as Needed

Investments and Other Assets

2110.4

1310 _____ INVESTMENTS IN PROPERTY, PLANT AND EQUIPMENT

1311-

1319 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

1320 _____ ACCUMULATED DEPRECIATION - INVESTMENTS IN
PROPERTY, PLANT, AND EQUIPMENT

1321-

1329 Undesignated Accounts, to be Used as Needed

1330 _____ OTHER INVESTMENTS

1331-

1339 Undesignated Accounts, to be Used as Needed

1340 _____ RECEIVABLES FROM RELATED PARTIES, NONCURRENT

1350 _____ DEPOSITS AND OTHER ASSETS

1351

1359 Undesignated Accounts, to be Used as Needed

Intangible Assets

2110.5

1360 _____ GOODWILL

1361-

1369 Undesignated Accounts, to be Used as Needed

1370 _____ UNAMORTIZED LOAN COSTS

1371-

1379 Undesignated Accounts, to be Used as Needed

1380 _____ ORGANIZATIONAL COSTS

1381-

1389 Undesignated Accounts, to be Used as Needed

1390 _____ OTHER INTANGIBLE ASSETS

1391-

1399 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Patient Trust Funds (Not Required - If used, not to be reported in assets) **2110.6**

1490 _____ PATIENT TRUST FUNDS

1491-

1499 Undesignated Accounts, to be Used as Needed

GENERAL FUND LIABILITIES **2120**

Current Liabilities **2120.1**

2000 _____ NOTES AND LOANS PAYABLE

2001 Notes and Loans Payable - Vendors

2002 Notes and Loans Payable - Banks

2003-

2008 Undesignated Accounts, to be Used as Needed

2009 Other Notes and Loans Payable

2010 _____ ACCOUNTS PAYABLE

2011 Trade Payables

2012-

2018 Undesignated Accounts, to be Used as Needed

2019 Other Accounts Payable

2020 _____ ACCRUED COMPENSATION AND RELATED LIABILITIES

2021 Accrued Payroll

2022 Accrued Vacation, Holiday and Sick Pay

2023 Other Accrued Salaries and Wages Payable

2024 Non-Paid Worker Compensation Payable

2025 Federal Income Taxes Withheld

2026 Social Security Taxes Withheld and Accrued

2027 State Income Taxes Withheld

2028 Unemployment Taxes Payable

2029 Other Payroll Taxes and Deductions Payable

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

2030 _____ OTHER ACCRUED LIABILITIES

- 2031 Interest Payable
- 2032 Rent Payable
- 2033 Property Taxes Payable
- 2034 Fees Payable - Medical Specialists
- 2035 Fees Payable - Other
- 2036-
- 2038 Undesignated Accounts, to be Used as Needed
- 2039 Other Accrued Expenses Payable

2040 _____ ADVANCES FROM THIRD-PARTY PAYORS

- 2041 Advances - Medicare
- 2042-
- 2048 Undesignated Accounts, to be Used as Needed
- 2049 Advances - Other Third-Party Payors

2050 _____ PAYABLE TO THIRD-PARTY PAYORS FOR CONTRACT SETTLEMENT

- 2051 Reimbursement Settlements Due - Medicare
- 2052 Reimbursement Settlements Due - Medi-Cal
- 2053-
- 2058 Undesignated Accounts, to be Used as Needed
- 2059 Reimbursement Settlements Due - Other

2060 _____ DUE TO RESTRICTED FUNDS

- 2061 Due to Plant Replacement and Expansion Fund
- 2062 Due to Specific Purpose Fund
- 2063 Due to Endowment Fund
- 2064-
- 2069 Undesignated Accounts, to be Used as Needed

2070 _____ INCOME TAXES PAYABLE

- 2071 Federal Income Taxes Payable
- 2072 State Income Taxes Payable
- 2073-
- 2979 Undesignated Accounts, to be Used as Needed

2080 _____ PAYABLES TO RELATED PARTIES, CURRENT

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

2090 _____ OTHER CURRENT LIABILITIES

- 2091 Deferred Revenue - Patient Deposits
- 2092 Deferred Revenue - Tuition and Fees
- 2093 Deferred Revenue - Other
- 2094 Construction Retention and Construction Contracts Payable
- 2095 Dividends Payable
- 2096 Bank Overdraft
- 2097-
- 2098 Undesignated Accounts, to be Used as Needed
- 2099 Other Current Liabilities

Deferred Credits

2120.2

2110 _____ DEFERRED INCOME TAXES

- 2111 Deferred Taxes Payable - State
- 2112 Deferred Taxes Payable - Federal
- 2113-
- 2119 Undesignated Accounts, to be Used as Needed

2120 _____ DEFERRED THIRD-PARTY INCOME

- 2121 Deferred Revenue - Medicare Reimbursement
- 2122 Deferred Revenue - Medi-Cal Reimbursement
- 2123-
- 2128 Undesignated Accounts, to be Used as Needed
- 2129 Other Third-Party Reimbursement

2130 _____ OTHER DEFERRED CREDITS

- 2131 Deferred Revenue from Advance Fees
- 2132-
- 2139 Undesignated Accounts, to be Used as Needed

Long-Term Debt

2120.3

2210 _____ MORTGAGES PAYABLE

- 2211-
- 2219 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

2220 _____ CONSTRUCTION LOANS

2221-

2229 Undesignated Accounts, to be Used as Needed

2230 _____ NOTES UNDER REVOLVING CREDIT

2231-

2239 Undesignated Accounts, to be Used as Needed

2240 _____ CAPITALIZED LEASE OBLIGATIONS

2241-

2249 Undesignated Accounts, to be Used as Needed

2250 _____ BONDS PAYABLE

2251-

2259 Undesignated Accounts, to be Used as Needed

2260 _____ PAYABLES TO RELATED PARTIES, NONCURRENT

2270 _____ OTHER NONCURRENT LIABILITIES

2271 Refundable Fees

2272-

2279 Undesignated Accounts, to be Used as Needed

Patient Trust Funds (Not Required - If used, not to be reported in liabilities)

2120.4

2350 _____ PATIENT TRUST FUNDS

2351-

2359 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

GENERAL FUND EQUITY **2130**

Equity - Not-For-Profit **2130.1**

2410 _____ FUND BALANCE

2430 _____ DONATED PROPERTY, PLANT, AND EQUIPMENT

2460 _____ DIVISIONAL FUND BALANCE

Equity - Investor Owned Corporation or Division **2130.2**

2410 _____ PREFERRED STOCK

2420 _____ COMMON STOCK

2430 _____ ADDITIONAL PAID-IN CAPITAL

2440 _____ RETAINED EARNINGS

2450 _____ TREASURY STOCK

2460 _____ DIVISIONAL EQUITY

Equity - Investor Owned Partnership/Proprietorship **2130.3**

2410 _____ CAPITAL

2411 -

2419 - Partners' Capital Accounts, to be Used as Needed

2421 -

2429 - Partners' Draw Accounts, to Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

RESTRICTED FUNDS **2140**

Plant Replacement and Expansion Fund Assets **2140.1**

1710 _____ CASH

- 1711 Checking Accounts
- 1712 Savings Accounts
- 1713 Certificates of Deposit
- 1714-
- 1718 Undesignated Accounts, to be Used as Needed
- 1719 Other Cash Accounts

1720 _____ INVESTMENTS

- 1721 Marketable Securities
- 1722-
- 1728 Undesignated Accounts, to be Used as Needed
- 1729 Other Investments

1730 _____ PLEDGES AND OTHER RECEIVABLES

- 1731 Pledges Receivable
- 1732 Allowance for Uncollectible Pledges
- 1733 Grants, Legacies and Bequests Receivable
- 1734 Interest Receivable
- 1735 Notes Receivables
- 1736-
- 1738 Undesignated Accounts, to be Used as Needed
- 1739 Other Pledges and Receivables

1740 _____ DUE FROM OTHER FUNDS

- 1741 Due from General Fund
- 1742 Due from Specific Purpose Fund
- 1743 Due from Endowment Fund
- 1744-
- 1749 Undesignated Accounts, to be Used as Needed

1750 _____ OTHER ASSETS

- 1751-
- 1799 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Specific Purpose Fund Assets

2140.2

1810 _____ CASH

- 1811 Checking Accounts
- 1812 Savings Accounts
- 1813 Certificates of Deposit
- 1814-
- 1818 Undesignated Accounts, to be Used as Needed
- 1819 Other Cash Accounts

1820 _____ INVESTMENTS

- 1821 Marketable Securities
- 1822-
- 1828 Undesignated Accounts, to be Used as Needed
- 1829 Other Investments

1830 _____ PLEDGES AND OTHER RECEIVABLES

- 1831 Pledges Receivable
- 1832 Allowance for Uncollectible Pledges
- 1833 Grants Receivable
- 1834 Legacies and Bequests Receivable
- 1835 Accrued Interest Receivable
- 1836 Notes Receivables
- 1837-
- 1838 Undesignated Accounts, to be Used as Needed
- 1839 Other Pledges and Receivables

1840 _____ DUE FROM OTHER FUNDS

- 1841 Due from General Funds
- 1842 Due from Plant Replacements and Expansion Fund
- 1843 Due from Endowment Fund
- 1844-
- 1849 Undesignated Accounts, to be Used as Needed

1850 _____ OTHER ASSETS

- 1851-
- 1899 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Endowment Fund Assets

2140.3

1910 _____ CASH

- 1911 Checking Accounts
- 1912 Savings Accounts
- 1913 Certificates of Deposit
- 1914-
- 1918 Undesignated Accounts, to be Used as Needed
- 1919 Other Cash Accounts

1920 _____ INVESTMENTS

- 1921 Marketable Securities
- 1922 Mortgages Investments
- 1923 Real Property
- 1924 Accumulated Depreciation on Real Property
- 1925-
- 1928 Undesignated Accounts, to be Used as Needed
- 1929 Other Investments

1930 _____ PLEDGES AND OTHER RECEIVABLES

- 1931 Grant Legacies and Bequests Receivables
- 1932 Pledges Receivable
- 1933 Allowance for Uncollectible Pledges
- 1934 Interest Receivable
- 1935 Rent Receivable
- 1936 Dividends Receivable
- 1937 Trust Income Receivable
- 1938 Notes Receivables
- 1939 Other Pledges and Receivables

1940 _____ DUE FROM OTHER FUNDS

- 1941 Due from General Fund
- 1942 Due from Plant Replacement and Expansion Fund
- 1943 Due from Specific Purpose Fund
- 1944-
- 1949 Undesignated Accounts, to be Used as Needed

1950 _____ OTHER ASSETS

- 1951-
- 1999 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Plant Replacement and Expansion Fund Liabilities and Fund Balance **2140.4**

2710 _____ DUE TO GENERAL FUND

2711-

2719 Undesignated Accounts, to be Used as Needed

2720 _____ DUE TO SPECIFIC PURPOSE FUND

2721-

2729 Undesignated Accounts, to be Used as Needed

2730 _____ DUE TO ENDOWMENT FUND

2731-

2739 Undesignated Accounts, to be Used as Needed

2770 _____ PLANT REPLACEMENT AND EXPANSION FUND BALANCE

2771 Fund Balance

2773 Transfers to General Fund for Operating Purposes

2774-

2779 Undesignated Accounts, to be Used as Needed

Specific Purpose Fund Liabilities and Fund Balance **2140.5**

2810 _____ DUE TO GENERAL FUND

2811-

2819 Undesignated Accounts, to be Used as Needed

2820 _____ DUE TO PLANT REPLACEMENT AND EXPANSION FUND

2821-

2829 Undesignated Accounts, to be Used as Needed

2830 _____ DUE TO ENDOWMENT FUND

2831-

2839 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

2870 _____ SPECIFIC PURPOSE FUND BALANCE

2871 Fund Balance
2873 Transfers to General Fund for Operating Purposes
2874-
2879 Undesignated Accounts, to be Used as Needed

Endowment Fund Liabilities and Fund Balance

2140.6

2910 _____ MORTGAGES PAYABLE

2911-
2919 Undesignated Accounts, to be Used as Needed

2920 _____ OTHER LIABILITIES

2921-
2929 Undesignated Accounts, to be Used as Needed

2930 _____ DUE TO GENERAL FUND

2931-
2939 Undesignated Accounts, to be Used as Needed

2940 _____ DUE TO PLANT REPLACEMENT AND EXPANSION FUND

2941-
2949 Undesignated Accounts, to be Used as Needed

2950 _____ DUE TO SPECIFIC PURPOSE FUND

2951-
2959 Undesignated Accounts, to be Used as Needed

2970 _____ ENDOWMENT FUND BALANCE

2971 Fund Balance
2973 Transfers to Unrestricted Fund for Operating Purposes
2974-
2978 Undesignated Accounts, to be Used as Needed

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

CHART OF ACCOUNTS - STATEMENT OF INCOME **2200**

REVENUE ACCOUNTS **2210**

Routine Services Revenues **2210.1**

3100 _____ SKILLED NURSING CARE

3200 _____ INTERMEDIATE CARE

3300 _____ MENTALLY DISORDERED CARE

3400 _____ DEVELOPMENTALLY DISABLED CARE

3500 _____ SUB-ACUTE CARE

3511 Ventilator-Dependent

3519 Other Sub-Acute Care

3520 _____ SUB-ACUTE CARE - PEDIATRIC

3521 Sub-Acute Care - Pediatric (Ventilator-Dependent)

3529 Other Sub-Acute Care - Pediatric

3560 _____ TRANSITIONAL INPATIENT CARE

3600 _____ HOSPICE INPATIENT CARE

3900 _____ OTHER ROUTINE SERVICES

Ancillary Services Revenue **2210.2**

4100 _____ PATIENT SUPPLIES

4150 _____ SPECIALIZED SUPPORT SURFACES

*

4200 _____ PHYSICAL THERAPY

4220 _____ RESPIRATORY THERAPY

4250 _____ OCCUPATIONAL THERAPY

4280 _____ SPEECH PATHOLOGY

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

4300 _____ PHARMACY

4400 _____ LABORATORY

4800 _____ HOME HEALTH SERVICES

4900 _____ OTHER ANCILLARY SERVICES

4911 X-Ray)))

4961 Adult Day Health Care

Deductions from Revenues

2210.3

5100 _____ CHARITY ADJUSTMENTS

5200 _____ ADMINISTRATIVE ADJUSTMENTS

5310 _____ CONTRACTUAL ADJUSTMENTS - MEDICARE

5320 _____ CONTRACTUAL ADJUSTMENTS - MEDI-CAL

5340 _____ CONTRACTUAL ADJUSTMENTS - OTHER

5400 _____ OTHER DEDUCTIONS FROM REVENUE

Other Operating Revenues

2210.4

5710 _____ VENDING MACHINE COMMISSIONS

5720 _____ LAUNDRY AND LINEN REVENUES

5730 _____ SOCIAL SERVICE FEES

5740 _____ DONATED SUPPLIES

5750 _____ TELEPHONE REVENUE

5760 _____ TRANSFERS FROM RESTRICTED FUNDS FOR OPERATING
EXPENSES

5770 _____ NONPATIENT FOOD SALES

5780 _____ TELEVISION/RADIO CHARGES

5790 _____ PARKING REVENUE

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

5800 _____ REBATES AND REFUNDS ON EXPENSES
5810 _____ NONPATIENT ROOM RENTALS
5820 _____ NONPATIENT DRUG SALES
5830 _____ NONPATIENT SUPPLIES SALES
5840 _____ MEDICAL RECORDS AND ABSTRACT SALES
5850 _____ CASH DISCOUNTS ON PURCHASES
5860 _____ SALE OF SCRAP AND WASTE
5990 _____ OTHER OPERATING REVENUE

EXPENSE ACCOUNTS

2220

Routine Services Expenses

2220.1

6110 _____ SKILLED NURSING CARE
6120 _____ INTERMEDIATE CARE
6130 _____ MENTALLY DISORDERED CARE
6140 _____ DEVELOPMENTALLY DISABLED CARE
6150 _____ SUB-ACUTE CARE
 6151 Ventilator-Dependent
 6159 Other Sub-Acute Care
6160 _____ SUB-ACUTE CARE - PEDIATRIC
 6161 Sub-Acute Care - Pediatric (Ventilator-Dependent)
 6169 Other Sub-Acute Care - Pediatric
6170 _____ TRANSITIONAL INPATIENT CARE
6180 _____ HOSPICE INPATIENT CARE
6190 _____ OTHER ROUTINE SERVICES

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Support Services Expenses

2220.2

6200 _____ PLANT OPERATIONS AND MAINTENANCE

- 6201 Building Maintenance and Materials
- 6202 Security
- 6203 Parking
- 6204 Grounds Maintenance and Materials
- 6205 Utilities
- 6209 Other Plant Operations and Maintenance

6300 _____ HOUSEKEEPING

6400 _____ LAUNDRY AND LINEN

6500 _____ DIETARY

6600 _____ SOCIAL SERVICES

6700 _____ ACTIVITIES

6800 _____ INSERVICE EDUCATION - NURSING

6900 _____ ADMINISTRATION

- 6901 General Administration
- 6902 General Accounting
- 6903 Home Office Charges
- 6904 Insurance - Professional Liability
- 6905 Employee benefits - Non-payroll Liability
- 6906 Medical Records
- 6909 Other Administration

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

Property Expenses

2220.3

- 7110 _____ DEPRECIATION AND AMORTIZATION - LAND IMPROVEMENTS
- 7120 _____ DEPRECIATION AND AMORTIZATION - BUILDINGS AND IMPROVEMENTS
- 7130 _____ DEPRECIATION AND AMORTIZATION - LEASEHOLD IMPROVEMENTS
- 7140 _____ DEPRECIATION AND AMORTIZATION - EQUIPMENT
- 7150 _____ DEPRECIATION AND AMORTIZATION - GOODWILL
- 7160 _____ DEPRECIATION AND AMORTIZATION - OTHER
- 7200 _____ LEASES AND RENTALS
- 7300 _____ PROPERTY TAXES
- 7400 _____ PROPERTY INSURANCE
- 7500 _____ INTEREST PROPERTY, PLANT AND EQUIPMENT

Other Expenses

2220.4

- 7600 _____ INTEREST - OTHER
- 7700 _____ PROVISION FOR BAD DEBTS

Ancillary Services Expenses

2220.5

- 8100 _____ PATIENT SUPPLIES
- 8150 _____ SPECIALIZED SUPPORT SURFACES
- 8200 _____ PHYSICAL THERAPY
- 8220 _____ RESPIRATORY THERAPY
- 8250 _____ OCCUPATIONAL THERAPY
- 8280 _____ SPEECH PATHOLOGY

*

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

8200 _____ PHYSICAL THERAPY

8300 _____ PHARMACY

8400 _____ LABORATORY

8800 _____ HOME HEALTH SERVICES

8900 _____ OTHER ANCILLARY SERVICES

8911 X-ray)))

8961 Adult Day Health Care

Nonhealth Care Revenues and Expenses 2220.6

9100 _____ NONHEALTH CARE REVENUES AND EXPENSES

9101 Gain and Loss on Sale of Facility Property

9102 Unrestricted Income from Restricted Funds

9103 Unrestricted Contributions

9104 Donated Services

9105 Income and Gains/Losses from Unrestricted Investments

9107 Transfers from Restricted Funds for Nonoperating Expenses

9108 Other - Nonoperating Revenue (includes Residential Revenue)

9109 Other - Nonoperating Expense (includes Residential Expense)

9111 Taxes Revenues for Governmental Facilities

Provision for Income Taxes 2220.7

9200 _____ PROVISION FOR INCOME TAXES

9201 Federal - Current

9202 Federal - Deferred

9203 State - Current

9204 State - Deferred

9205 Other Taxes Based on Income

Extraordinary Items 2220.8

9300 _____ EXTRAORDINARY ITEMS (SPECIFY)

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

**SUBCLASSIFICATIONS OF PATIENT SERVICE REVENUE ACCOUNTS
AND DEDUCTIONS FROM REVENUE**

2230

Decimal Point	Fifth Digit	Patient Classification Description	Sixth Digit	Financial Status Classification Description	Seventh Digit	Special Program Classification*
.	0	INPATIENT	0	SELF-PAY - (Required)	0	(Optional)
.	1	(Optional)	1	MANAGED CARE - (Optional)	1	Sub-Acute Care
.	2	(Optional)	2	COMMERCIAL INSURANCE/ BLUE CROSS - (Optional)	2	Sub-Acute Care - Pediatric
.	3	(Optional)	3	VETERANS ADMINISTRATION - (Optional)	3	Transitional Inpatient Care
.	4	OUTPATIENT	4	MEDICARE - (Required)	4	(Optional)
.	5	(Optional)	5	MEDI-CAL - (Required)	5	(Optional)
.	6	(Optional)	6	SHORT DOYLE - (Optional)	6	(Optional)
.	7	(Optional)	7	OTHER GOVERNMENT - (Optional)	7	(Optional)
.	8	(Optional)	8	CHARITY - (Required)	8	(Optional)
.	9	NON-PATIENT	9	OTHER - (Required)	9	(Optional)

* The seventh-digit subclassifications for Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care must be used by those facilities contracting with the Department of Health Services to provide these types of care.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

NATURAL CLASSIFICATION OF EXPENSE		2240
.00	Salaries and Wages	(REQUIRED)
.01	Supervisors & Management	(REQUIRED)
.04	Activity Program Leaders	(REQUIRED)
.09	Geriatric Nurse Practitioners	(REQUIRED)
.12	Registered Nurses	(REQUIRED)
.13	Licensed Vocational Nurses	(REQUIRED)
.14	Aides and Orderlies	(REQUIRED)
.15	Technicians and Specialists	(REQUIRED)
.16	Psychiatric Technicians	(REQUIRED)
.17	Social Workers	(REQUIRED)
.18	Clerical and Other Administrative	(REQUIRED)
.19	Other Salaries and Wages	(REQUIRED)
.20	Employee Benefits	(REQUIRED)
.21	FICA	(REQUIRED)
.22	SUI	(REQUIRED)
.23	FUI	(REQUIRED)
.24	Vacation, Holiday, and Sick Leave	(REQUIRED)
.25	Group Life and Health Insurance and Flexible Benefits	(REQUIRED)
.26	Pension and Retirement (Includes Post Retirement Benefits)	(REQUIRED)
.27	Workers' Compensation Insurance	(REQUIRED)

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

.28	Other Employee Benefits	(REQUIRED)
.29 - .39	Undesignated Account, to be used as needed	(REQUIRED)
.40	Professional Fees	(REQUIRED)
.41	Medical Director	(OPTIONAL)
.42	Utilization Review Committee	(OPTIONAL)
.43	Medical Records Consultant	(OPTIONAL)
.44	Pharmaceutical Consultant	(OPTIONAL)
.45	Therapist Services	(OPTIONAL)
.46	Consulting and Management Fees	(OPTIONAL)
.47	Legal	(OPTIONAL)
.48	Accounting and Auditing	(OPTIONAL)
.49	Other Professional Fees	(OPTIONAL)
.50	Supplies	(REQUIRED)
.51	Oxygen and Other Medical Gases	(OPTIONAL)
.52	I.V. Solutions	(OPTIONAL)
.53	Pharmaceuticals	(OPTIONAL)
.54	Other Medical Care Materials and Supplies	(OPTIONAL)
.55	Raw Food	(REQUIRED)
.56	Linen and Bedding	(OPTIONAL)
.57	Cleaning Supplies	(OPTIONAL)
.58	Office and Administrative Supplies	(OPTIONAL)
.59	Employee Wearing Apparel	(OPTIONAL)

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

.60	Minor Medical Equipment and Instruments	(OPTIONAL)
.61	Other Minor Equipment	(OPTIONAL)
.62 - .68	Undesignated	(OPTIONAL)
.69	Other Non-Medical Supplies	(OPTIONAL)
.70	Purchased Services	(REQUIRED)
.71	Medical	(OPTIONAL)
.72	Repairs and Maintenance	(OPTIONAL)
.73	Management Services	(OPTIONAL)
.74	Collection Agencies	(OPTIONAL)
.75 - .78	Undesignated	(OPTIONAL)
.79	Other Purchased Services	(OPTIONAL)
.80	Other Direct Expenses	(REQUIRED)
.81	Travel	(OPTIONAL)
.82	Utilities - Electricity	(OPTIONAL)
.83	Utilities - Gas	(OPTIONAL)
.84	Utilities - Water	(OPTIONAL)
.85	Utilities - Other	(OPTIONAL)
.86	Telephone and Telegraph	(OPTIONAL)
.87	Dues and Subscriptions	(OPTIONAL)
.88	Outside Training Sessions	(OPTIONAL)
.89	Licenses and Taxes	(OPTIONAL)
.90	Insurance	(OPTIONAL)

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

CHART OF ACCOUNTS

.91	Leases and Rentals	(OPTIONAL)
.92	Depreciation and Amortization	(OPTIONAL)
.93	Inservice Training	(OPTIONAL)
.94 - .98	Undesignated	(OPTIONAL)
.99	Other Direct Expenses	(OPTIONAL)